

ABSTRACT

THE EFFECT OF ORGANIZATIONAL CULTURE, WHISTLEBLOWING SYSTEM, AND PROACTIVE FRAUD AUDIT ON FRAUD PREVENTION OF SCHOOL OPERATIONAL ASSISTANCE FUNDS (BOS) (Empirical Study on Public & Private SMA/SMK in Bandar Lampung City)

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This study aims to test and provide empirical evidence about the effect of Organizational Culture, Whistleblowing System, and Proactive Fraud Audit on Fraud Prevention in the Management of School Operational Assistance Funds (BOS) in Public and Private Senior High School dan Vocational High School in Bandar Lampung City. Data collection was carried out through a questionnaire distributed to 30 respondents involved in the management of School Operational Assistance Fund in Public and Private Senior High School dan Vocational High School in Bandar Lampung City. The analysis method used is Multiple Linear Regression using the IBM SPSS Statistics 22. The results of this study indicate that Organizational Culture has a Significant Effect on Fraud Prevention. Meanwhile, the Whistleblowing System and Proactive Fraud Audit has no Significant Effect on the Prevention of Fraud in the Management of School Operational Assistance Funds (BOS) in Public and Private Senior High School dan Vocational High School in Bandar Lampung City. This finding confirms that a strong Organizational Culture can be an important mechanism in Fraud Prevention, especially through strengthening Transparency and Accountability in the Management of School Operational Assistance Funds, although the Whistleblowing System and Proactive Fraud Audits has no show significant results in this study.

Keywords: Organizational Culture, Whistleblowing System, Proactive Fraud Audit, School Operational Assistance Funds

